APPENDIX E

Diagnostic Reports and MAX Crosswalks

In addition to the MAX edit checks listed in Appendix D, a number of reports are produced and used by OMB to ensure that data reported in the data base are consistent both within and between schedules and comply with standard budget concepts.

Exhibits are included for the major diagnostic reports listed below to provide information that can be used to understand and resolve the errors in the data base highlighted by these reports. Agencies can print the reports marked with an asterisk (*) themselves.

Crosswalks are also included that describe relationships between entries in various schedules in the MAX data base. These crosswalks can also be used to understand and resolve errors identified by MAX edit checks and the diagnostic reports.

In addition, the Treasury Financial Manual (TFM) provides a crosswalk between data in the agency financial systems, the program and financing schedules, FMS 2108, and SF 133. This crosswalk is available on the internet (http://www.fms.treas.gov/ussgl).

Title	Description	Exhibit No.
Diagnostic Reports:		
BEA Questions and Problems Report*	Identifies possible errors in BEA classification in MAX schedules A and R (policy) and S and K (baseline).	1E
Total FTE Employment: Approved Estimates vs. MAX Schedule Q*	Compares FTE estimates approved by OMB with personnel levels in MAX schedule Q.	2E
FTE Employment: Average Salaries*	Identifies potential errors by comparing personnel obligations in MAX schedule O with FTE employment in MAX schedule Q and computing average salaries for both direct and reimbursable FTEs.	3E
Suspected Receipt Estimating Problems*	Identifies receipt accounts in MAX schedule R with apparent inconsistencies in the BY Budget data when compared with the previous two budgets.	4E
Status of Funds	Compares status of funds data in MAX schedule J with data derived from MAX schedules A, N, P, and R.	5E
Reconciliation of Program and Finance Schedule Transfers	Compares transfers of budget authority, unobligated balances, and obligated balances reported by gaining and losing accounts in MAX schedule P.	6E
Policy and Baseline Agency/Category Account Detail Report— Mandatory Estimates*	Compares mandatory baseline estimates in MAX schedule S with mandatory policy estimates in MAX schedule A.	7E
Crosswalks:		
Relationships between MAX Schedules N, P, and J	Identifies relationships between entries in the unavailable collections, program and financing, and status of funds schedules.	8E
Crosswalk between MAX A-11/TAR Comparison, MAX Schedule P, and Published TAR Data	Identifies relationships between the MAX A-11/TAR comparision (in the MAX A-11 drop-down menu), MAX schedule P, and data in the published Treasury Annual Report (TAR).	9E
Crosswalk between MAX Schedule P, SF 133, and Selected Treasury Reports	Identifies selected relationships between MAX schedule P, the budget execution report (SF 133), FMS 224 and FMS 2108, and the published TAR.	10E

Exhibit 1E APPENDIX E

BEA Questions and Problems Report

This report only displays exceptions to the rules. In most cases, the BEA classification will need to be corrected in MAX. Where the classification is valid, contact the OMB examiner.

This report displays policy and baseline data from MAX schedules A and R (policy) and S and K (baseline).

8/5/96 15.14.45

OFFICE OF MANAGEMENT AND BUDGET BEA QUESTIONS AND PROBLEMS REPORT

Agency: Department of Government Bureau: Revolving and Management Funds Indicates the apparent problem with the data (e.g., an account historically classified as mandatory has reported all resources as discretionary).

919

_919

919

725

-725

725

725

725

-725**

Classification 3: Accounts that Historically Use a Single BEA Category Action Required: Validate Coding for BEA Cat not Previously Used for Account

RFΔ BFA Line# Cat Sub Com Policy Baseline PΥ CY CY (1) (2) (3) (4) BY. BY Account: Management Fund 007-40-17-3980 -0-4-051 HISTORICAL CATEGORY: MAND

** 6890-01	DISC	DE	475	578	599	1	1	**
** 8890-01	DISC	DE	-476	-531	-599	578	599	599 **
** 8895-01	DISC	DE	2	-47		-531	-599	-599 **
** 9221-01	DISC	DE	-8			-47		**
** 9311-01	DISC	DE	476	531	599	531	599	**
** 9400-01	DISC	DE						599 **

919

-919

919

725

725

-725

Account: Working capital fund 007-40-21-4528 -0-4-051

HISTORICAL CATEGORY: MAND

			"Com
	<u> </u>	 '	\
		K	
** 9400-01	DISC	DE	
** 9311-01	DISC	DE	1,303
** 9241-01	DISC	DE	36
** 8895-01	DISC	DE	357
** 8890-01	DISC	DE	-1,303
** 6890-01	DISC	DE	946

"BEA Cat" and "BEA Sub" (columns 2 and 3) indicate the BEA classification of data on the specified lines of the data base.

"Com" (column 4) designates committee jurisdiction. The code refers to the applicable appropriations subcommittee (e.g., "DE" is for defense). For resources under authorizing committee jurisdiction, the code "AU" is used.

This report is designed to identify new account/line number combinations where the BEA classification does not conform to the following rules:

- —amounts categorized as under authorizing committee jurisdiction should be classified mandatory;
- —current authority should be classified as discretionary or crime;
- —credit program accounts should be classified as discretionary;
- —credit liquidating accounts should be classified as mandatory, authorizing committee jurisdiction;

BY2

- —advance appropriations should be classified as discretionary;
- —obligation limitations should be classified as discretionary, except for limitations on credit financing accounts, which should be classified mandatory, under authorizing committee jurisdiction;
- —offsetting collections and spending authority and outlays from offsetting collections should be classified as discretionary for accounts classified as discretionary under the BEA;
- —receipts should be classified as mandatory under authorizing committee jurisdiction; and
- —GSEs should be classified as mandatory under authorizing committee jurisdiction.

APPENDIX E Exhibit 2E

Total FTE Employment: Approved Estimates vs. MAX Schedule Q•

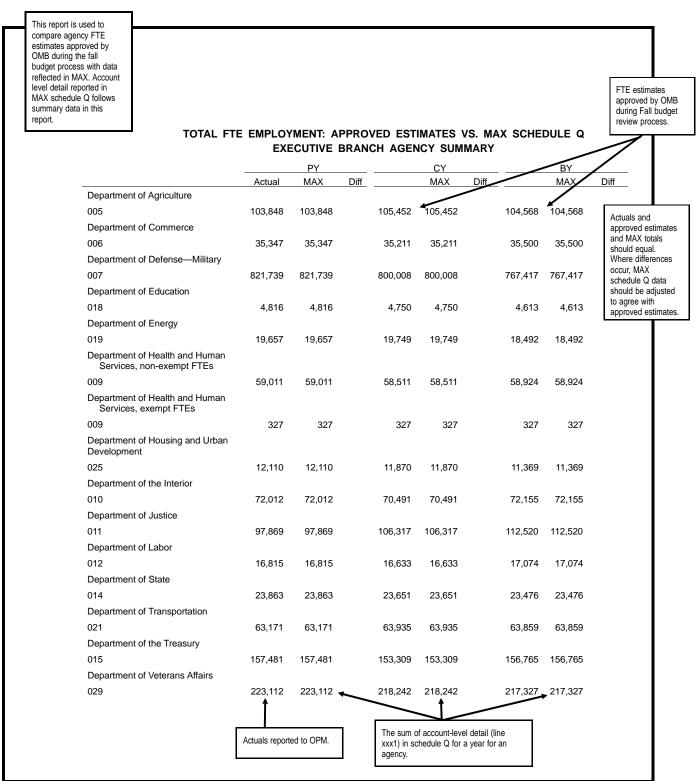
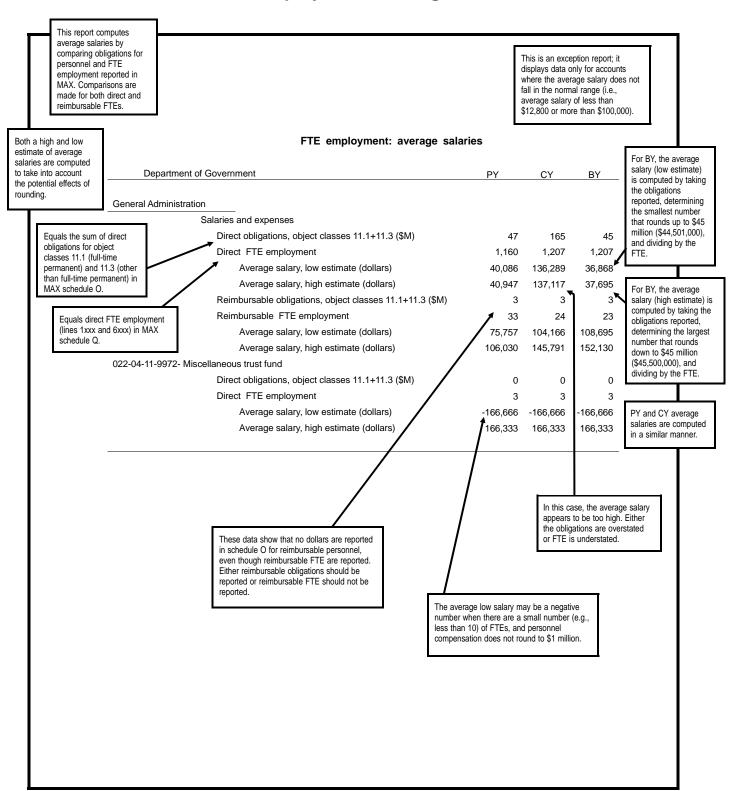


Exhibit 3E

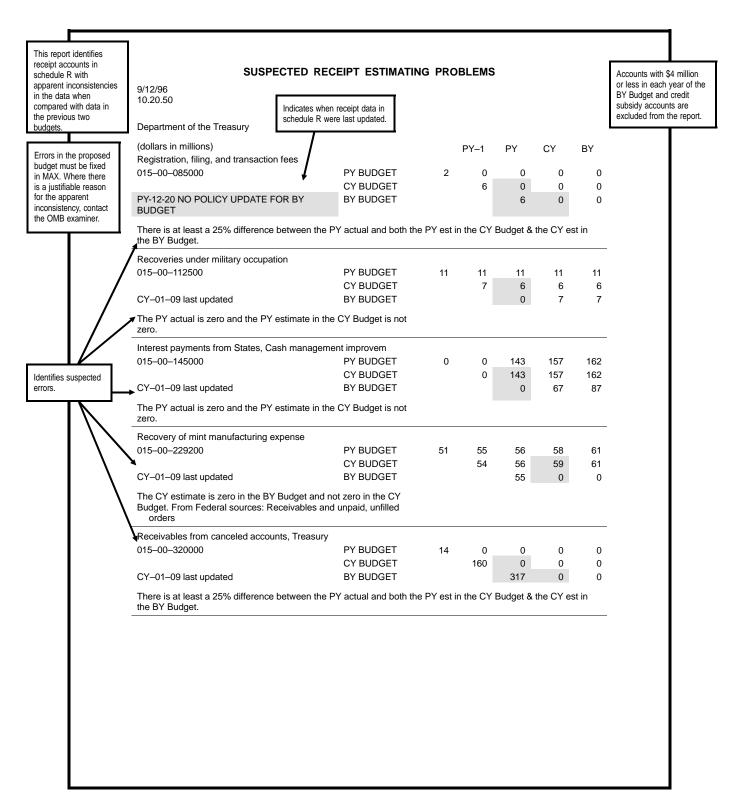
FTE Employment: Average Salaries



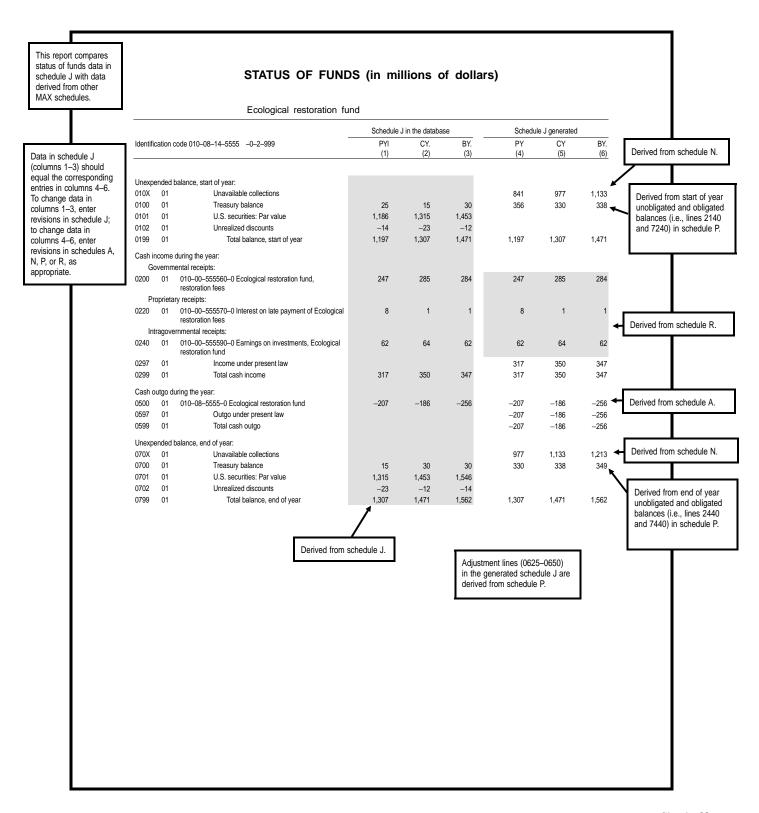
APPENDIX E

APPENDIX E Exhibit 4E

Suspected Receipt Estimating Problems•

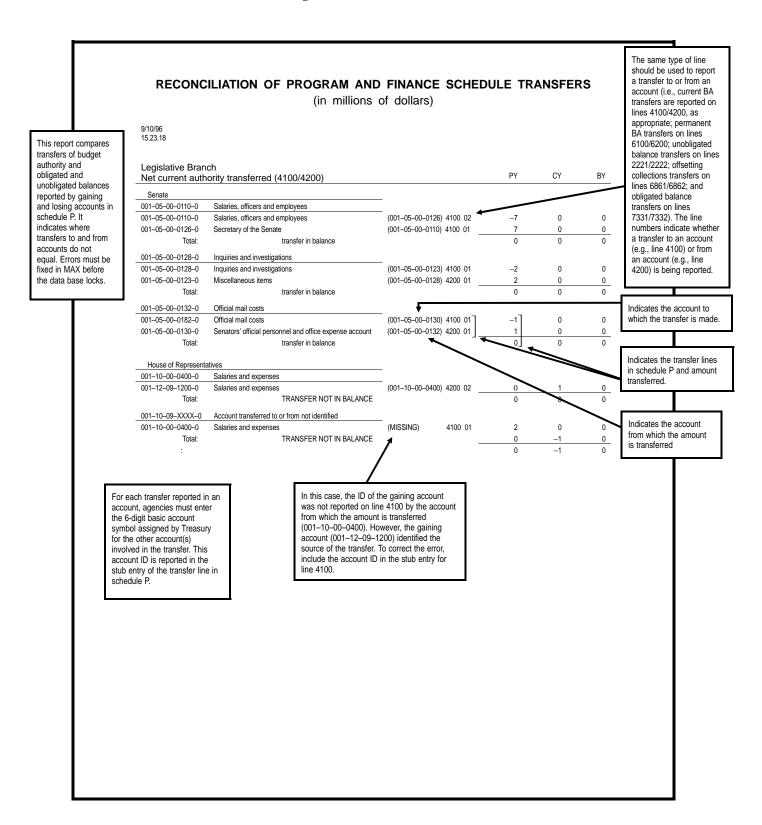


Status of Funds

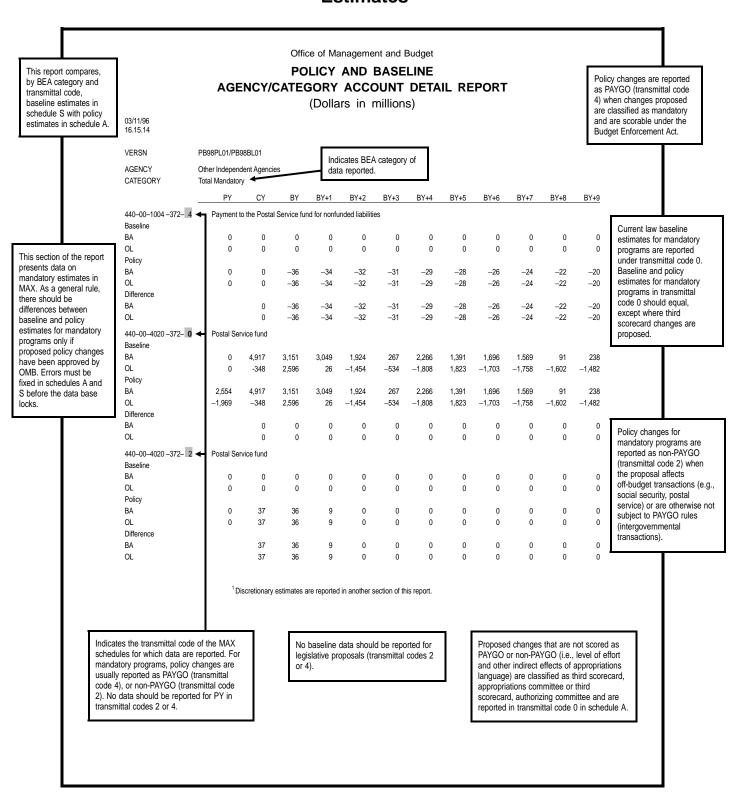


APPENDIX D Exhibit 6E

Reconciliation of Program and Finance Schedule Transfers•



Policy and Baseline Agency/Category Account Detail Report-Mandatory• Estimates•



APPENDIX E Exhibit 8E

Relationships Between MAX Schedules N, P, and J

Entry			
Schedule N Unavailable Collection	Schedule P Program and Financing	Schedule J Status of Funds	Description
0199 Balance, start of year	2140 Unobligated balance available, start of year7240 Obligated balance, start of year	0199 Total balance, start of year	The PY start of year balance in schedule N is automatically generated based on the previous year's budget. The CY and BY balances are automatically calculated. The balance reported in schedule J should equal the sum of the balances reported in schedule N plus the unobligated and obligated balances reported in schedule P. Note: Schedule J presents data on a cash basis and should not include balances of borrowing authority, contract authority, or receivables and unpaid, unfilled orders from Federal sources.
0299 Total receipts		0200-0279 Cash income during the year: receipts	The receipts entries in schedule N are automatically generated from data reported in MAX schedule R. The cash income from receipts, not offsetting collections, reported in schedule J should equal the receipts in schedule N.
	8800-8845 Offsetting collections (cash)	0280-0289 Offsetting collections	The offsetting collections (cash) reported in schedule P should equal offsetting collections reported in schedule J.
03xx Offsetting collections	6845 Portion not available for obligation		The offsetting collections entry in schedule N is automatically copied from line 6845 in schedule P.
	7320 Total outlays (gross)	0599 Total cash outgo	Total cash outgo reported in schedule J should equal the gross outlays reported in schedule P for all affected expenditure accounts.
05xx Appropriations	4020, 4025 Current appropriation (special fund) 4026, 4027 Current appropriation (trust fund) 4900, 4905 Current contract authority 6020, 6025 Permanent appropriation (special fund) 6026, 6027 Permanent appropriation (trust fund) 6028 Permanent appropriation (unavailable balances) 6045 Portion precluded from obligation 6610, 6615 Permanent contract authority 6826 Offsetting collections (unavailable balances)		Appropriations entries in schedule N are automatically copied from data reported in schedule P for all affected expenditure accounts. (Normally, the amounts represent special and non-revolving trust fund budget authority.)

Relationships Between MAX Schedules N, P, and J—Continued

Entry			
Schedule N Unavailable Collection	Schedule P Program and Financing	Schedule J Status of Funds	Description
0610 Unobligated balance returned to receipts	2398 Unobligated balance expiring 4x35-4x36 Rescissions of current authority 5035 Rescissions of reappropriations 6x35 Rescissions of permanent authority	0625 Expired or permanently canceled balances	The unobligated balances returned to receipts entry in schedule N is automatically derived from expiring balance and rescission entries in schedule P for the affected expenditure accounts. (Adjustments to this line may be necessary as noted below.) OMB should be advised if rescinded amounts are permanently canceled and not available for subsequent appropriation in order to eliminate the amounts from schedule N. The amounts reported in schedule J should only include the amounts that have been permanently canceled. Note: Since amounts on line 0610 in schedule N are not permanently canceled, they should not be reported on line 0625 in schedule J.
0620 Reduction pursuant to Public Law xxx-xxx	4x75-4x85 Reductions of current authority 5075-5085 Reductions of reappropriations 6x75-6x85 Reductions of permanent authority	0625 Expired or permanently canceled balances	The reduction entries in schedule N are automatically derived from reduction entries in schedule P for affected expenditure accounts. (Adjustments to this line may be necessary as noted below.) OMB should be advised if the reduced amounts are permanently canceled and not available for subsequent appropriation in order to eliminate the amounts from schedule N. The amounts reported in schedule J should only include the amounts that have been permanently canceled. Note: Since amounts on line 0620 in schedule N are not permanently canceled, they should not be reported on line 0625 in schedule J.
	2221, 2222 Unobligated balance transferred to and from other accounts 4100, 4200 Current budget authority transferred to and from other accounts 6100, 6200 Permanent budget authority transferred to and from other accounts 6861, 6862 Spending authority from offsetting collections transferred to and from other accounts. 7331, 7332 Obligated balances transferred to and from other accounts	0645 Transfers, net	The transfers reported in schedule P should equal the transfers reported in schedule J.
	2240 Capital transfer to general fund 2260 Portion applied to repay debt 7340 Adjustments in expired accounts	0650 Other adjustments	The other adjustments entry in schedule J should equal the amounts reported on lines 2240, 2260, and 7340 on schedule P.

Exhibit 8E—Continued

Relationships Between MAX Schedules N, P, and J—Continued

	Entry		
Schedule N Unavailable Collection	Schedule P Program and Financing	Schedule J Status of Funds	Description
0799 Balance, end of year	2440 Unobligated balance available, end of year: 7440 Obligated balance, end of ear	0799 Total balance, end of year	The balance entries are automatically generated in schedule N. The balance reported in schedule J should equal the sum of the balances reported in schedule N plus the unobligated and obligated balances reported in schedule P. Note: Schedule J presents data on a cash basis and should not include balances of borrowing authority, contract authority, or receivables and unpaid, unfilled orders from Federal sources.

Crosswalk Between MAX A-11/TAR Comparison, MAX Schedule P and Published TAR Data

Entry			
MAX A-11 TAR Comparison	MAX Schedule P	Published TAR Data	Description
Unobligated balance, start of year	21.40-21.49 Unobligated balance available, start of year	Column 1: Balances, beginning of fiscal year: Unobligated balances (unexpired)	The start of year unobligated balance reported in schedule P should equal the start of year unexpired unobligated TAR balance for affected accounts, except for accounts with unavailable start of year collections reported in schedule N.
Obligated balance, start of year	72.40-72.49 Obligated balance, start of year	Column 1: Balances, beginning of fiscal year: The sum of the absolute value of start of year accounts payable, undelivered orders, minus accounts receivable and unfilled customers orders	The start of year obligated balance in schedule P should equal the sum of the start of year obligated balance detail identified in the TAR for affected accounts.
Invested balance, start of year, par value	92.01 Total investments, start of year: U.S. securities, Par value	Column 1: Balances, beginning of fiscal year: Investments in public debt securities Investments in agency securities	The start of year total investments (par value) entry in schedule P should equal the TAR start of year invested balance detail. Note: The start of year invested balance in schedule P is a memorandum (non-add) entry that should reflect total invested balances (par value), including those not available for obligation and reflected in schedule N. For accounts with schedule J, start of year invested balances in that schedule should equal start of year invested balances in TAR.
Net outlays	90.00 Outlays (net)	Column 4: Outlays (net)	Net outlays in schedule P should equal net outlays in the TAR for affected accounts. PY outlay data are automatically loaded into MAX schedule P.
Unobligated balance expiring	23.98 Unobligated balance expiring		The unobligated balance expiring is the amount available for obligation that ceases to be available for obligation at the end of the fiscal year (other than amounts rescinded by law). It is part of the end of year unobligated balance (expired) reported in the TAR, but is not separately identified in the published TAR.
Unobligated balance, end of year	24.40-24.49 Unobligated balance available, end of year	Column 6: Balances, end of fiscal year: Unobligated balances (unexpired)	The end of year unobligated balance reported in schedule P should equal the end of year unexpired unobligated TAR balance for affected accounts, except for accounts with unavailable end of year collections reported in schedule N.
Obligated balance, end of year	74.40-74.49 Obligated balance, end of year	Column 6: Balances, end of fiscal year: The sum of the absolute value of end of year accounts payable, and undelivered orders minus accounts receivable and unfilled customers orders	The end of year obligated balance in schedule P should equal the sum of the end of year obligated balance detail identified in the TAR for affected accounts.
Invested balance, end of year, par value	92.02 Total investments, end of year: U.S. securities, Par value	Column 6: Balances, end of fiscal year: Investments in public debt securities Investments in agency securities	The end of year total investments (par value) entry in schedule P should equal the TAR end of year invested balance detail. Note: The end of year invested balance in schedule P is a memorandum (non-add) entry that should reflect total invested balances (par value), including those not available for obligation and reflected in schedule N. For accounts with schedule J, end of year invested balances in that schedule should equal end of year invested balances in TAR.

Exhibit 9E—Continued

Crosswalk Between MAX A-11/TAR Comparison, MAX Schedule P and Published TAR Data—Continued

Entry			
MAX A-11 TAR Comparison	10 10 10 10 10 10 10 10 10 10 10 10 10 1		Description
	72.95 From Federal sources: Receivables and unpaid, unfilled orders, start of year	Column 1: Balances, beginning of fiscal year: Accounts receivable Unfilled customers orders	Start of year receivables and unpaid, unfilled orders from Federal sources in schedule P should equal the sum of amounts identified as start of year accounts receivable and unfilled customers orders in the TAR for affected accounts.
obligations, start of year beginning of fiscal year:		beginning of fiscal year: Accounts payable	Start of year total unpaid obligations in schedule P should equal the sum of amounts identified as start of year accounts payable and undelivered orders in the TAR for affected accounts.
	74.95 From Federal sources: Receivables and unpaid, unfilled orders, end of year	Column 6: Balances, end of fiscal year: Accounts receivable Unfilled customers orders	End of year receivables and unpaid, unfilled orders from Federal sources in schedule P should equal the sum of amounts identified as end of year accounts receivable and unfilled customers orders in the TAR for affected accounts.
	74.99 Total unpaid obligations, end of year	Column 6: Balances, end of fiscal year: Accounts payable Undelivered orders	End of year total unpaid obligations in schedule P should equal the sum of amounts identified as end of year accounts payable and undelivered orders in the TAR for affected accounts.

Crosswalk Between MAX Schedule P, S.F. 133, and Selected Treasury Reports

MAX Schedule P	Report on Budget Execution, S.F. 133	Treasury Reports	Description
6800 Offsetting collections (cash)	Line 15B. Collections (–)	Total cash collections received for deposit (receipts and revolving fund repayments) reported on FMS 224.	The offsetting collections (cash) reported in schedule P are the cash collections received and <i>credited to the (expenditure)</i> account. This line does not include orders from Federal sources not accompanied by cash.
			The PY amount reported in schedule P should correspond to the amounts reported on the year-end S.F. 133 but with the opposite sign.
7240–7249 Obligated balance, start of year	Line 12. Obligated balance, net as of October 1	Unpaid obligations (undelivered orders and contracts and accounts payable and other liabilities) reported in columns (9)	The obligated balance, start of year reported in schedule P is the net unpaid obligations brought forward from the preceding year.
		and (10) of FMS 2108 minus receivables (reimbursements earned and refunds and unfilled customer orders) reported in columns (7) and (8) of FMS 2108.	The PY amount reported in schedule P should correspond to the amounts on the year-end S.F. 133 for the year and on the FMS 2108 at the end of the previous year.
7295 From Federal sources: Receivables and unpaid, unfilled orders, start of year	Line 14A. Accounts receivable (-) plus line 14B.1. Unfilled customer orders: Federal sources without advance (-)	Receivables (reimbursements earned and refunds and unfilled customer orders) reported in columns (7) and (8) of FMS 2108.	Receivables and unpaid, unfilled orders from Federal sources reported in schedule P include filled and unfilled orders for which payments have not been received that have been reported as budgetary resources of the expenditure account. When payment is received, it will be reported as offsetting collections (cash) on line 6800.
			The PY amount reported in schedule P should correspond to the amounts on the year-end S.F. 133 of the previous year but with the opposite sign. The PY amount in schedule P also corresponds to amounts on the FMS 2108 at the end of the previous year.
7299 Total unpaid obligations, start of year	Line 14C. Undelivered orders plus Line 14D. Accounts Payable	Unpaid obligations (undelivered orders and contracts and accounts payable and other liabilities) reported in columns (9) and (10) of FMS 2108.	Total unpaid obligations reported in schedule P are the sum of the obligated balance plus the receivables and unpaid, unfilled orders from Federal sources.
			The PY amount reported in schedule P should correspond to the amounts on the year-end S.F. 133 of the previous year and on the FMS 2108 at the end of the previous year.
7320 Outlays (gross)	Line 15A. Disbursements	Total disbursements (payment transactions) reported on FMS 224.	The outlays (gross) reported in schedule P are the total amount of obligations paid.
			The PY amount should correspond to the amount on the year-end S.F. 133.
7440-7449 Obligated balance, end of year	Line 14A. Accounts receivable (–) plus Line 14B.1. Unfilled customer orders: Federal sources without advance (–)	Unpaid obligations (undelivered orders and contracts and accounts payable and other liabilities) reported in columns (9) and (10) of FMS 2108 minus receivables	The obligated balance, end of year reported in schedule P is the net unpaid obligations carried forward to the succeeding year.
	plus Line 14C. Undelivered orders plus Line 14D. Accounts payable	(reimbursements earned and refunds and unfilled customer orders) reported in columns (7) and (8) of FMS 2108.	The PY amount reported in schedule P should correspond to the amounts on the year-end S.F. 133 and the FMS 2108 for the year.

Exhibit 10E—Continued

Crosswalk Between MAX Schedule P, S.F. 133, and Selected Treasury Reports—Continued

MAX Schedule P	Report on Budget Execution, S.F. 133	Treasury Reports	Description
7495 From Federal sources: Receivables and unpaid, unfilled orders, end of year	Line 14A. Accounts receivable (-) plus Line 14B.1. Unfilled customer orders: Federal sources without advance (-)	Receivables (reimbursements earned and refunds and unfilled customer orders) reported in columns (7) and (8) of FMS 2108.	Receivables and unpaid, unfilled orders from Federal sources reported in schedule P include filled and unfilled orders for which payments have not been received that have been reported as budgetary resources of the expenditure account. When payment is received, it will be reported as offsetting collections (cash) on line 6800. The PY amount reported in schedule P should correspond to the amounts on the year-end S.F. 133 but with the opposite sign. The PY amount in schedule P also corresponds to amounts on the FMS 2108 at the end of the year.
7499 Total unpaid obligations, end of year	Line 14C. Undelivered orders plus Line 14D. Accounts payable	Unpaid obligations (undelivered orders and contracts and accounts payable and other liabilities) reported in columns (9) and (10) of FMS 2108.	Total unpaid obligations reported in schedule P are the sum of the obligated balance plus the receivables and unpaid, unfilled orders from Federal sources. The PY amount reported in schedule P should correspond to the amounts on the year-end S.F. 133 and on the FMS 2108 at the end of the year.
8800–8845 Offsetting collections (cash)	Line 15B. Collections (–)	Total cash collections received for deposit (receipts and revolving fund repayments) reported on FMS 224.	The offsetting collections (cash) reported in schedule P are the cash collections received and credited to the (expenditure) account, distributed by source. This line does not include orders from Federal sources not accompanied by cash. Note: the sum of the entries on these lines will equal the amount reported on line 6800 in schedule P. The PY amount reported in schedule P should correspond to the amounts reported on the year-end S.F. 133 for the year but with the opposite sign.
9000 Outlays (net)	Line 15A. Disbursements plus Line 15B. Collections (–)	Outlays (net) reported for the account in the Treasury Annual Report, Appendix. ¹	The PY amounts reported in schedule P should correspond to the sum of the amounts reported on the year-end S.F. 133.

¹ For more information on relationships between MAX schedule P and the TAR, see exhibit 9E.